

Arrangement and performance of on-site tax auditing in the Russian federation

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Abstract

© 2015, Mediterranean Center of Social and Educational Research. All rights reserved. This paper covers the pressing challenges of the on-site tax auditing in the Russian Federation. Although the number of the on-site tax inspections is currently being reduced in Russia, it does not affect their performance efficiency as the tax control authorities select the auditees more thoroughly. We believe that it is a good practice to enhance the performance of the on-site inspections by addition of more criteria to the list of taxpayer selection criteria. This list of criteria may be constantly added for more accurate and effective selection of business units to facilitate further on-site auditing.

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Keywords

On-site tax inspection, Tax, Tax administration, Tax audit, Tax authority, Taxpayer